

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

W.R. GRACE & CO., et al.,

Debtors.

)
) Chapter 11
) Case No. 01-1139 (JKF)
) (Jointly Administered)
)
) Objection Deadline: June 10, 2005
) Hearing Date: June 27, 2005 at 12:00 p.m.

**NOTICE OF SECOND SUPPLEMENTAL APPLICATION OF
DAVID T. AUSTERN, FUTURE CLAIMANTS' REPRESENTATIVE,
FOR AUTHORIZATION TO EXTEND THE TERMS OF EMPLOYMENT OF
CIBC WORLD MARKETS CORP. AS FINANCIAL ADVISOR**

David T. Austern, the Court-appointed legal representative for future asbestos claimants against the above-captioned Debtors (the "Future Claimants' Representative" or "FCR"), by counsel, has submitted a second supplemental application for authorization to extend the terms of employment, as it relates to the fee arrangement, of CIBC World Markets Corp. as his financial advisor pursuant to Section 1103(a) of the Bankruptcy Code (the "Second Supplemental Application").

Objections and other responses to the relief requested in the Second Supplemental Application, if any, must be in writing and be filed with the Bankruptcy Court on or before **June 10, 2005**. At the same time, you must also serve a copy of the objections or responses, if any, upon the following:

Roger Frankel, Esquire
Richard H. Wyron, Esquire
Monique D. Almy, Esquire
Swidler Berlin LLP
3000 K Street, NW, Suite 300
Washington, DC 20007
Counsel to David T. Austern, Future Claimants' Representative

John C. Phillips, Jr., Esquire
Phillips, Goldman & Spence, P.A.
1200 North Broom Street
Wilmington, DE 19806
Counsel to David T. Austern, Future Claimants' Representative

David M. Bernick, P.C.
Janet S. Baer, Esquire
James W. Kapp, III, Esquire
Samuel L. Blatnick, Esquire
Kirkland & Ellis LLP
200 East Randolph Drive
Chicago, IL 60601
Counsel to the Debtors

Laura Davis Jones, Esquire
David W. Carickhoff, Jr., Esquire
Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C.
919 North Market Street, 16th Floor, P.O. Box 8705
Wilmington, DE 19899-8705
Counsel to the Debtors

Frank J. Perch, III, Esquire
Assistant U.S. Trustee
844 King Street, Suite 2207, Lock Box 35
Wilmington, DE 19801
United States Trustee

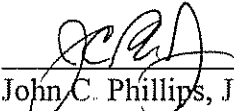
IN THE EVENT THAT ANY WRITTEN OBJECTION IS FILED AND SERVED IN ACCORDANCE WITH THIS NOTICE, A HEARING ON THE SECOND SUPPLEMENTAL APPLICATION WILL BE HELD BEFORE THE HONORABLE JUDITH K. FITZGERALD ON **JUNE 27, 2005 AT 12:00 P.M.**

IF NO OBJECTIONS ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE SECOND SUPPLEMENTAL APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Respectfully submitted,

PHILLIPS, GOLDMAN & SPENCE, P.A.

Dated: May 23, 2005



John C. Phillips, Jr., Esquire (#110)
1200 North Broom Street
Wilmington, DE 19806
Telephone: (302) 655-4200
Facsimile: (302) 655-4210

Roger Frankel, Esquire
Richard H. Wyron, Esquire
Monique D. Almy, Esquire
Swidler Berlin LLP
3000 K Street, N.W., Suite 300
Washington, D.C. 20007
Telephone: (202) 424-7500
Facsimile: (202) 424-7643

Counsel for David T. Austern,
Future Claimants' Representative

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

W.R. GRACE & CO., et al.,

Debtors.

)
) Chapter 11
) Case No. 01-1139 (JKF)
) (Jointly Administered)
)
) Objection Deadline: June 10, 2005
) Hearing Date: June 27, 2005 at 12:00 p.m.

**SECOND SUPPLEMENTAL APPLICATION OF DAVID T. AUSTERN,
FUTURE CLAIMANTS' REPRESENTATIVE, FOR AUTHORIZATION
TO EXTEND THE TERMS OF EMPLOYMENT OF
CIBC WORLD MARKETS CORP. AS FINANCIAL ADVISOR**

David T. Austern, the Court-appointed legal representative for future asbestos claimants against the above-captioned Debtors (the “Future Claimants’ Representative” or “FCR”), by counsel, hereby submits this second supplemental application (the “Second Supplemental Application”) for the entry of an Order, pursuant to Section 1103(a) of Title 11 of the United States Code (the “Bankruptcy Code”), authorizing the Future Claimants’ Representative to extend the terms of employment, as it relates to the fee arrangement, of CIBC World Markets Corp. (“CIBC”), as his financial advisor in these Chapter 11 cases. In support of this Second Supplemental Application, the Future Claimants’ Representative respectfully represents as follows:

Jurisdiction and Venue

1. This Court has jurisdiction over this Second Supplemental Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). The statutory basis for the relief requested herein is Section 1103(a) of the Bankruptcy Code.

Background and Status of the Case

2. On April 2, 2001 (the “Petition Date”), W.R. Grace & Co. and 61 affiliated entities (collectively, the “Debtors”) each filed a petition for relief under chapter 11 of the Bankruptcy Code. Pursuant to Sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing in the management of their respective businesses and possession of their respective properties as debtors-in-possession.

3. By Order dated May 24, 2004, the Court appointed the FCR for these jointly administered cases (the “May 24, 2004 Order”).

4. The Debtors filed their Plan and Disclosure Statement on November 13, 2004. The FCR believes that CIBC possesses the necessary resources and is well qualified to assist the FCR in the upcoming Plan negotiations and assisting the FCR in connection with the formulations and negotiations of a confirmable plan of reorganization. Further, the Debtors continue to buy and divest assets as well as pursue other corporate actions which requires continuing financial review and input by CIBC to the FCR.

The Court’s Prior Approval of the FCR’s Retention of CIBC

5. On June 18, 2004, the FCR filed an application for authorization to employ CIBC as his financial advisor, effective as of June 4, 2004 (the “Retention Application”). [Doc. No. 5833].

6. By Order dated September 27, 2004, the Court authorized the FCR’s employment of CIBC as his financial advisor, effective as of June 4, 2004 (the “Retention Order”). [Doc. No. 6479].

7. By Order dated March 14, 2005, the Court authorized the FCR's extended employment of CIBC as his financial advisor, effective as of December 1, 2004 (the "First Supplemental Retention Order"). [Doc. No. 8016].

8. The Retention Order, inter alia, approved the terms of the engagement letter between the FCR and CIBC dated June 4, 2004 (the "Engagement Agreement"), which provided that the initial fee terms relating to CIBC's employment would expire six (6) months from the date of the Engagement Agreement, i.e., December 4, 2004.¹ The FCR and CIBC agreed to a further extension relating to its fees to June 1, 2005, as set forth in the engagement letter between the FCR and CIBC dated January 18, 2005 (the "First Supplemental Engagement Agreement") as approved by the First Supplemental Retention Order.

9. The FCR and CIBC agree, subject to Court approval, that CIBC continue to provide services to the FCR during the next year as outlined in the second engagement letter dated May 18, 2005 (the "Second Supplemental Engagement Agreement"), and request a twelve (12) month extension relating to its fees, or until June 1, 2006 regarding CIBC's employment in these cases. The Second Supplemental Engagement Agreement is attached hereto as Exhibit 1.

Relief Requested

10. By this Second Supplemental Application, the FCR respectfully requests that the Court enter an order extending the terms of CIBC's retention relating to its fees for an additional twelve (12) month period, effective as of June 1, 2005, pursuant to the terms and conditions set forth in the Engagement Agreement, as modified by the First Supplemental Engagement

¹ CIBC and the FCR agreed to begin the second six (6) month fee period on December 1, 2004 rather than December 5, 2004.

Agreement and as further modified by the Second Supplemental Engagement Agreement. The Second Supplemental Engagement Agreement sets forth the following: CIBC shall be paid by the Debtors a monthly fee of \$100,000.00 (the "Monthly Fees") payable monthly in arrears for the twelve (12) month period of CIBC's engagement commencing June 1, 2005. Following the twelve (12) month period, the Debtors shall pay to CIBC a fee to be negotiated that is mutually acceptable, subject to approval of the Bankruptcy Court, for each month thereafter up through the month of the effective date of a Plan of Reorganization or termination of the Second Supplemental Engagement Agreement, whichever first occurs.

CIBC's Qualifications

11. CIBC is well qualified to continue to act as the FCR's financial advisor. CIBC's Financial Restructuring Group provides a range of financial advisory, investment banking and valuation services to debtors and debtors-in-possession, creditors' committees, acquirers, future claims representatives and other parties-in-interest in connection with bankruptcy cases and financially distressed situations. CIBC's professionals have served or are presently serving as financial advisors to debtors, creditors and trustees in numerous chapter 11 proceedings, including currently serving as the financial advisor to future claimants' representatives in three other asbestos bankruptcy cases. In addition to CIBC's significant expertise in providing financial advisory services to distressed companies and to various parties-in-interest in chapter 11 proceedings, CIBC maintains an industry group dedicated to the chemical industry that is highly active in providing advisory and financial services to the chemicals industry sector.

12. As a result of CIBC's experience in other bankruptcy cases and its ongoing experience as the FCR's financial advisor in these cases, the FCR believes that CIBC possesses

the necessary resources and is well qualified to continue to provide the financial advisory services that will be required in these cases. Accordingly, the FCR believes that the continued retention, as it relates to the fee arrangement set forth herein, of CIBC with respect to the specific matters described below continues to be essential to the FCR's role in these cases, and that CIBC is well suited to continue to assist the FCR as his financial advisor during the chapter 11 process.

Services to be Rendered

13. Subject to the approval of this Court, as set forth in the Engagement Agreement, as extended by the First Supplemental Engagement Agreement, and further extended by the Second Supplemental Engagement Agreement, CIBC will continue to provide the following financial advisory services to the FCR:

- (a) assist the FCR in analyzing and reviewing the acts, conduct, assets, liabilities and financial conditions of the Debtors;
- (b) familiarize itself to the extent appropriate with the operation of the Debtors' businesses, advise the FCR with respect to a proposed restructuring of the Debtors and implementation of a trust as contemplated under Section 524(g) of the Bankruptcy Code including analyzing, negotiating and effecting a plan of reorganization or recapitalization for the Debtors to the extent necessary, performing valuation analyses on the Debtors and their assets;
- (c) evaluate the financial effect of the implementation of any plan of reorganization upon the assets or securities of the Debtors; and
- (d) any other tasks as mutually agreed upon by CIBC and the FCR.

14. The FCR believes that the continued employment of CIBC as his financial advisor, as it relates to the fee arrangement, set forth in the Second Supplement Engagement Agreement and herein will provide the FCR with the necessary advice, assistance and information in a cost effective manner in those areas in which CIBC has particular knowledge and expertise.

15. CIBC has indicated its willingness to continue to act on behalf of, and render such services to, the FCR, upon the terms set forth herein.

**Disclosure Concerning Connections
Between CIBC and Parties-in-Interest**

16. To the best of the FCR's knowledge, except as previously set forth in the declaration of Joseph J. Radecki, Jr., attached to the Retention Application (the "Radecki Declaration"), CIBC does not have any connections with the FCR, the Debtors, their affiliates, creditors or any other party-in-interest, or their respective attorneys and accountants, the United States Trustee, or any person employed in the Office of the United States Trustee, and does not hold or represent any interest adverse to the FCR on the matters upon which CIBC is to continue to be engaged.

Professional Compensation

17. CIBC and the FCR entered into the Second Supplemental Engagement Agreement, pursuant to which CIBC will continue to act as the FCR's financial advisor, if authorized by this Court, at the rates set forth therein. Pursuant to the May 24, 2004 Order appointing the FCR, compensation, including professional fees and reimbursement of expenses, shall be payable to the FCR and his professionals from the Debtors' estates, in accordance with the terms and conditions negotiated by the FCR and the Debtors, subject to approval by the Court and subject to the Administrative Compensation Order.² The terms and conditions of CIBC's retention are set forth in the Engagement Agreement, as modified by the First Supplemental Engagement Agreement, and further modified by the Second Supplemental Engagement Agreement.

² "Administrative Compensation Order" refers to the Amended Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professional and Official Committee Members, entered April 17, 2002 [Doc. No. 1949], as may be further amended by the Court.

18. CIBC shall be compensated in accordance with the terms of the Engagement Agreement, as modified by the First Supplemental Engagement Agreement, and as further modified by the Second Supplemental Engagement Agreement, subject to the procedures set forth in the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and any orders of this Court, including the Administrative Compensation Order; provided, however, that CIBC may submit records in a summary format which shall set forth a description of the work performed by each professional rendering services on behalf of the FCR and, therefore, the information requirements of Del. Bankr. LR 2016-2 are hereby modified and waived, to the extent necessary, with respect to CIBC. Notwithstanding anything to the contrary herein or in the Engagement Agreement, the First Supplemental Engagement Agreement, or the Second Supplemental Engagement Agreement, all of CIBC's fees and expenses shall be subject to approval by the Court under a reasonableness standard upon proper application by CIBC; provided, however, that the approval of the reasonableness of CIBC's fees shall not be evaluated on an hourly or length of case based criteria.

19. CIBC intends to continue to apply for compensation for professional services rendered in connection with these cases, and for reimbursement of actual and necessary expenses incurred, in accordance with Section 328(a) of the Bankruptcy Code, and the applicable provisions of the Bankruptcy Rules, the Local Rules and orders of this Court, including the Administrative Compensation Order. CIBC has agreed to accept as compensation the Monthly Fees as may be allowed by the Court for fees incurred for professional services and for reimbursement of reasonable and necessary expenses.

20. The Monthly Fees paid to CIBC pursuant to the terms of the Engagement Agreement, as modified by the First Supplemental Engagement Agreement, and as further modified by the Second Supplemental Engagement Agreement shall be subject to the standard review provided in Section 328(a) of the Bankruptcy Code, and are not subject to any other standard of review under Section 330 of the Bankruptcy Code or otherwise, provided, however, that the Future Claimants' Representative shall, on a monthly basis, review the time records of CIBC and confer with CIBC whether any adjustment shall be made in the Monthly Fees provided in the Second Supplemental Engagement Agreement based on CIBC's activity level for such month.

21. Pursuant to the Second Supplemental Engagement Agreement, CIBC agreed to perform the requested services for the following compensation:

- (a) for the twelve (12) months of the engagement, starting on June 1, 2005, a cash fee of \$100,000.00 per month, payable monthly in arrears; and
- (b) following the twelve (12) month period, the Debtor shall pay to CIBC a fee to be negotiated that is mutually acceptable to the FCR and CIBC, subject to approval of the Bankruptcy Court, for each month thereafter up through the month of the effective date of a plan of reorganization or termination of the Second Supplemental Engagement Agreement, whichever first occurs.

22. In addition, the Monthly Fees to be paid to CIBC pursuant to the terms of the Second Supplemental Engagement Agreement, shall be subject to the standard of review provided in Section 328(a) of the Bankruptcy Code and are not subject to any other standard of review, under Section 330 of the Bankruptcy Code or otherwise.

23. CIBC has agreed to accept as compensation such sums as may be allowed by the Court for fees incurred for professional services and for reimbursement of reasonable and necessary expenses. Except as the paragraph titled "Compensation" of the Engagement Agreement is modified by the Second Supplemental Engagement Agreement, all provisions of

the Engagement Agreement and the First Supplemental Engagement Agreement, shall remain operative and in full force and effect.

24. Other than as set forth above, no arrangement is proposed between the FCR and CIBC for compensation to be paid in these cases.

25. The FCR has been advised by CIBC that it has no agreement with any other entity to share compensation received, nor will any be made, except as permitted under Section 504(b)(1) of the Bankruptcy Code.

Request for Nunc Pro Tunc Authorization

26. Issues which require the FCR's review and input continue to arise in these cases, and the FCR continues to require the assistance of a financial advisor. In order to avoid delaying this proceeding and the exercise of his duties as the Court-appointed FCR, the FCR asked CIBC to continue to work as his financial advisor at the rates set forth herein effective as of June 1, 2005, contingent upon the Court's approval of this Second Supplemental Application. Given the continued need for financial advisory services, the FCR respectfully asks that he be authorized to extend the terms of the retention and employment of CIBC effective as of June 1, 2005.

27. For the reasons set forth above, the FCR believes that the extended retention of CIBC, at the rates set forth herein, effective as of June 1, 2005, upon the terms set forth in the Second Supplemental Engagement Agreement, is necessary and in the best interests of the FCR, the Debtors, their estates and their creditors.

No Prior Request

28. Except as set forth above, no prior application for the relief requested herein has been made to this or any other Court.

Notice

29. Notice of the Second Supplemental Application and the requested relief has been provided to (i) counsel and co-counsel for the Debtors, (ii) the Office of the United States Trustee, (iii) counsel for the members of each of the Official Committees appointed in these cases, as follows, Unsecured Creditors, Asbestos Property Damage Claimants, Personal Injury Claimants, Equity Holders, (iv) the Fee Auditor, and (v) any party who has entered their appearance in these cases pursuant to Bankruptcy Rule 2002. Accordingly, the FCR believes that such notice of the Second Supplemental Application is appropriate and sufficient.

(Remainder of this page was intentionally left blank.)


Conclusion

WHEREFORE , the Future Claimants' Representative respectfully requests that the Court enter an order substantially in the form attached hereto (1) granting this Second Supplemental Application, (2) authorizing the Future Claimants' Representative to extend the terms of employment, as it relates to the fee arrangement, of CIBC World Markets Corp., as his financial advisor in these chapter 11 cases, effective as of June 1, 2005, pursuant to Section 1103(a) of the Bankruptcy Code, in accordance with the terms set forth in this Second Supplemental Application, and (3) granting such other and further relief as is just and proper.

Respectfully submitted,

PHILLIPS, GOLDMAN & SPENCE, P.A.

Dated: May 23, 2005



John C. Phillips, Jr., Esquire (#110)
1200 North Broom Street
Wilmington, DE 19806
Telephone: (302) 655-4200
Facsimile: (302) 655-4210

Roger Frankel, Esquire
Richard H. Wyron, Esquire
Monique D. Almy, Esquire
Swidler Berlin LLP
3000 K Street, N.W., Suite 300
Washington, D.C. 20007
Telephone: (202) 424-7500
Facsimile: (202) 424-7643

Counsel for David T. Austern,
Future Claimants' Representative

Exhibit “1”



CIBC
World Markets

CIBC World Markets
300 Madison Avenue
New York, N.Y. 10017
Tel: 212-856-4000

May 18, 2005

David T. Austern
Claims Resolution Management Corporation
3110 Fairview Park Drive, Suite 200
Falls Church, VA 22042-0683

Dear Mr. Austern:

As you know, by letter dated June 4, 2004, which letter was amended and superceded by letter dated September 10, 2004 (the "Retention Letter"), you, in your capacity as the representative for future asbestos-related personal injury claimants (the "Futures Representative") to W.R. Grace & Co. and its affiliates (collectively, the "Company"), retained CIBC World Markets Corp. ("CIBC"), to act as your exclusive financial advisor in connection with the proposed restructuring of the Company and implementation of a trust as contemplated by Section 524(g) of the Bankruptcy Code.¹ In the Retention Letter, the Company, among other things, promised to pay Monthly Fees to CIBC of \$150,000.00 for the initial six (6) months of CIBC's engagement and thereafter Monthly Fees to be negotiated as compensation for the work described therein, to reimburse CIBC for expenses, and to provide CIBC with certain indemnification rights. CIBC's employment pursuant to the Retention Letter was approved by the Bankruptcy Court by Order entered September 27, 2004, effective as of June 4, 2004.

At the time the Retention Letter was signed and as stated therein, all parties expected to review the Monthly Fees payable to CIBC after the initial six (6) month period. Thus, by letter dated January 18, 2005 (the "Second Period Fee Letter"), all parties agreed to reduce the Monthly Fees payable to CIBC to \$100,000.00 for the second six (6) month period of CIBC's engagement. The Monthly Fees payable to CIBC for the second six (6) month period of its engagement was approved by the Bankruptcy Court by Order entered March 14, 2005. At the time the Second Period Fee Letter was signed and as stated therein, all parties expected to again review the Monthly Fees payable to CIBC after the second six (6) month period. Accordingly, this letter confirms the terms and conditions of a mutually agreeable compensation agreement commencing upon the expiration of the second six (6) month period of CIBC's engagement, and the terms and conditions of the Retention Letter and Second Period Fee Letter are modified as described herein.

¹ Capitalized terms used but not defined in this letter shall have the same meanings as in the Retention Letter.

Mr. David T. Austern
May 18, 2005
Page 2 of 2

CIBC World Markets Corp

In full payment for services rendered and to be rendered hereunder by CIBC, CIBC shall continue to be paid in cash by the Company a Monthly Fee of \$100,000.00 payable monthly in arrears for the twelve (12) month period of CIBC's engagement commencing June 1, 2005. Following the twelve (12) month period of CIBC's engagement commencing June 1, 2005, the Company shall pay to CIBC a fee to be negotiated that is mutually acceptable to the Futures Representative and CIBC World Markets, subject to approval of the Bankruptcy Court, for each month thereafter up through the month of the effective date of a plan of reorganization or termination of the Retention Letter, whichever first occurs. Both we and you acknowledge that the compensation set forth above is based upon our mutual understanding of the Transaction and the continuing level of services being provided by CIBC, and is subject to further modification by mutual agreement if a material change occurs in the anticipated level of effort required of CIBC. Further, both we and you shall, on a monthly basis, review the time records of CIBC and confer whether to make any modification to the Monthly Fees provided for in this letter based on CIBC's activity level for such month. The Monthly Fees to be paid to CIBC pursuant to the terms of the Retention Letter, the Second Period Fee Letter and this letter shall be subject to the standard of review provided in section 328(a) of the Bankruptcy Code and are not subject to any other standard of review, under section 330 of the Bankruptcy Code or otherwise.


You will undertake to apply to the Bankruptcy Court, which has jurisdiction over the Company's Chapter 11 bankruptcy proceedings, for authorization to modify the terms and conditions of CIBC's employment in accordance with the terms and conditions of this letter. Subject to approval of the terms and conditions hereof, CIBC agrees to accept as compensation for the services that CIBC renders pursuant to the terms hereof such sums as may be allowed by the Bankruptcy Court for professional services and for reimbursement of reasonable and necessary expenses. Except as the paragraph titled "Compensation" of the Retention Letter is modified by this letter, all provisions of the Retention Letter and the Second Period Fee Letter shall remain operative and in full force and effect.

Please sign and return one copy of this letter to the undersigned to indicate your acceptance of the terms set forth herein, whereupon this letter and your acceptance shall constitute a binding agreement between the parties hereto, subject to approval of the Bankruptcy Court

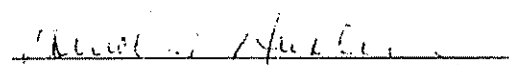
Sincerely,

CIBC WORLD MARKETS CORP.

By:


Joseph J. Radecki, Jr.
Managing Director

Accepted and Agreed:


David T. Austern, Futures Representative

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

W.R. GRACE & CO., et al.,

Debtors.

)
) Chapter 11
) Case No. 01-1139 (JKF)
) (Jointly Administered)
)
)
)

**ORDER AUTHORIZING DAVID T. AUSTERN,
FUTURE CLAIMANTS' REPRESENTATIVE, TO
EXTEND TERMS OF EMPLOYMENT OF
CIBC WORLD MARKETS CORP. AS FINANCIAL ADVISOR**

Upon the second supplemental application (the “Second Supplemental Application”) of David T. Austern, Future Claimants’ Representative (the “Future Claimants’ Representative”) in the above-captioned chapter 11 cases of W.R. Grace and its affiliates (collectively, the “Debtors”), seeking entry of an Order under Section 1103(a) of the Bankruptcy Code authorizing the Future Claimants’ Representative to extend the terms relating to the fee arrangement of CIBC World Markets Corp. (“CIBC”) as his financial advisor effective as of June 1, 2005; and the Court having reviewed the Second Supplemental Application; and the Court being satisfied that CIBC neither holds nor represents any interest adverse to the Future Claimants’ Representative on the matters upon which CIBC is to be engaged; and it appearing that the relief requested is in the best interests of the Future Claimants’ Representative and the Debtors’ estates, their creditors and other parties-in-interest; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 158(a); and it appearing that notice of the Second Supplemental Application was good and sufficient under the particular circumstances and that no other or further notice need be

given and upon the record herein; and it further appearing that the terms relating to the fee arrangement and conditions of CIBC's continued employment, as further described in the Second Supplemental Application, are reasonable and necessary; it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Second Supplemental Application be, and it hereby is, approved in all respects;
2. Pursuant to Section 1103(a) of the Bankruptcy Code and the May 24, 2004 Order appointing David T. Austern as the Future Claimants' Representative [Doc. No. 5645], the Future Claimants' Representative be, and he hereby is, authorized to extend the terms relating to the fee arrangement with CIBC as his financial advisor effective as of June 1, 2005 for an additional one (1) year period through and including June 1, 2006, for the purpose of providing services as set forth in the Second Supplemental Application, so long as David T. Austern serves as the legal representative for individuals who may assert asbestos-related claims and/or demands in the future against the Debtors;
3. The terms of the Second Supplement Engagement Agreement be, and hereby are, approved in all respects;
4. CIBC shall be compensated in accordance with the terms of the Engagement Agreement, First Supplemental Engagement Agreement, and the Second Supplemental Engagement Agreement between the Future Claimants' Representative and CIBC, and Section 328(a) of the Bankruptcy Code, subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and as may be fixed by order of this Court, including the Administrative Compensation Order entered in these cases;

5. The Monthly Fees paid to CIBC pursuant to the terms of the Engagement Agreement, as modified by the First Supplemental Engagement Agreement, and as further modified by the Second Supplemental Engagement Agreement shall be subject to the standard review provided in Section 328(a) of the Bankruptcy Code, and are not subject to any other standard of review under Section 330 of the Bankruptcy Code or otherwise, provided, however, that the Future Claimants' Representative shall, on a monthly basis, review the time records of CIBC and confer with CIBC whether any adjustment shall be made in the Monthly Fees provided in the Second Supplemental Engagement Agreement based on CIBC's activity level for such month;

6. The fees and expenses of CIBC allowed by the Court shall be administrative expenses of the Debtors' estates;

7. Neither the Future Claimants' Representative nor any of his advisors or counsel shall be liable for the fees payable to CIBC under the Second Supplemental Engagement Agreement; and

8. This Court shall retain exclusive jurisdiction to construe and enforce the terms of the Second Supplemental Engagement Agreement, and this Order.

9. Nothing in this order authorizes, approves or affects liability for transfers that are or may be avoidable under 11 U.S.C. §§ 544-550 inclusive.

Dated: _____, 2005

The Honorable Judith K. Fitzgerald
United States Bankruptcy Judge

CERTIFICATE OF SERVICE

I, CELESTE A. HARTMAN, Senior Paralegal, hereby certify that I am over the age of 18, and that on May 23, 2005, a copy of the attached *Second Supplemental Application of David T. Austern, Future Claimants' Representative, for Authorization to Extend the Terms of Employment of CIBC World Markets Corp. as Financial Advisor* was served upon the persons on the attached list, via first class, postage prepaid mail.

Under penalty of perjury, I certify the foregoing to be true and correct.



CELESTE A. HARTMAN

Laura Davis Jones, Esquire
David Carickhoff, Esquire.
Pachulski, Stang, Ziehl, Young & Jones
919 North Market Street, 16th Floor
P.O. Box 8705
Wilmington, DE 19899-8705

Hamid R. Rafatjoo, Esquire
Pachulski, Stang, Ziehl, Young & Jones
10100 Santa Monica Boulevard, Suite 1100
Los Angeles, CA 90067-4100

Parcels, Inc.
Vito I. DiMaio
10th & King Streets
Wilmington, DE 19801

Ronald D. Gorsline
Chambliss, Bahner & Stophel, P.C.
1000 Tallan Building
Two Union Square
Chattanooga, TN 37402-2552

(Local Counsel to DIP Lender)
Steven M. Yoder, Esquire
The Bayard Firm
222 Delaware Avenue, Suite 900
P.O. Box 25130
Wilmington, DE 19899

(Local Counsel to Asbestos Claimants)
William P. Bowden, Esquire
Ashby & Geddes
222 Delaware Avenue
P.O. Box 1150
Wilmington, DE 19899

William H. Sudell, Jr., Esquire
Eric D. Schwartz, Esquire
Morris, Nichols Arsht & Tunnell
1201 N. Market Street
P.O. Box 1347
Wilmington, DE 19899

(Counsel for The Chase Manhattan Bank)
Mark D. Collins, Esquire
Deborah E. Spivack, Esquire
Richards, Layton & Finger, P.A.
One Rodney Square
P.O. Box 551
Wilmington, DE 19899

Jeffrey C. Wisler, Esquire
Michelle McMahon, Esquire
Connolly Bove Lodge & Hutz LLP
1220 Market Street, 10th Floor
Wilmington, DE 19899

(Counsel for Ingersoll-Rand Fluid Products)
Francis A. Monaco, Jr., Esquire
Walsh, Monzack and Monaco, P.A.
1201 N. Orange Street, Suite 400
P.O. Box 2031
Wilmington, DE 19801

Frederick B. Rosner, Esquire
JASPAN SCHLESINGER HOFFMAN, LLP
1201 N. Orange Street, Suite 1001
Wilmington, DE 19801

(Counsel for Property Damage Claimants)
Michael B. Joseph, Esquire
Ferry & Joseph, P.A.
824 Market Street, Suite 904
P.O. Box 1351
Wilmington, DE 19899

Mark S. Chehi
Skadden, Arps, Slate, Meagher & Flom LLP
One Rodney Square
P.O. Box 636
Wilmington, DE 19899-0636

Joseph Grey, Esquire
Stevens & Lee
300 Delaware Avenue, Suite 800
Wilmington, DE 19801

(Counsel to Official Committee of Unsecured Creditors)
Michael R. Lastowski, Esquire
Duane, Morris & Heckscher LLP
1100 North Market Street, Suite 1200
Wilmington, DE 19801-1246

Mary M. MaloneyHuss, Esquire
Wolf, Block, Schorr and Solis-Cohen LLP
Wilmington Trust Center
1100 N. Market Street
Suite 1001
Wilmington, DE 19801

Selinda A. Melnik, Esquire
Smith, Katzenstein & Furlow LLP
800 Delaware Avenue
P.O. Box 410
Wilmington, DE 19899

(Counsel to Debtor)
James H.M. Sprayregen, Esquire
James Kapp, III, Esquire
Kirkland & Ellis
200 East Randolph Drive
Chicago, IL 60601

Frank Perch, Esquire
Office of U.S. Trustee
844 King Street, Suite 2313
Lockbox 35
Wilmington, DE 19801-3519

(Canadian counsel for Debtor)
Derrick Tay, Esquire
Meighen Demers
P.O. Box 8705, Box 11, Merrill Lynch Canada Tower
Sun Life Center, 200 Kint Street West
Toronto, Ontario M5H 3T4
CANADA

(W. R. Grace & Co.)
David B. Siegel
W.R. Grace and Co.
7500 Grace Drive
Columbia, MD 21044

(Official Committee of Personal Injury Claimants)
Elihu Inselbuch, Esquire
Rita Tobin, Esquire
Caplin & Drysdale, Chartered
399 Park Avenue, 36th Floor
New York, NY 10022

(Official Committee of Unsecured Creditors)
Lewis Kruger, Esquire
Stroock & Stroock & Lavan LLP
180 Maiden Lane
New York, NY 10038-4982

(Official Committee of Property Damage Claimants)
Scott L. Baena, Esquire
Member
Bilzin Sumberg Dunn Baena Price & Axelrod LLP
First Union Financial Center
200 South Biscayne Blvd, Suite 2500
Miami, FL 33131

(Counsel to Sealed Air Corporation)
D. J. Baker, Esquire
Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, NY 10036

(Counsel to DIP Lender)
J. Douglas Bacon, Esquire
Latham & Watkins
Sears Tower, Suite 5800
Chicago, IL 60606

(Counsel to Asbestos Claimants)
Nancy Worth Davis, Esquire
Ness, Motley, Loadhold, Richardson & Poole
28 Bridgeside Boulevard
P.O. Box 1792
Mount Pleasant, SC 29465

Todd Meyer, Esquire
Kilpatrick Stockton
1100 Peachtree Street
Atlanta, GA 30309

Securities & Exchange Commission
15th & Pennsylvania Ave. N.W.
Washington, DC 20020

District Director
IRS
409 Silverside Road
Wilmington, DE 19809

Securities & Exchange Commission
Atlanta Regional Office Branch/Reorganization
3475 Lenox Road, NE, Suite 100
Atlanta, GA 30326-1232

Secretary of Treasurer
P.O. Box 7040
Dover, DE 19903

Secretary of State
Division of Corporations
Franchise Tax
P.O. Box 7040
Dover, DE 19903

James D. Freeman, Esquire
U.S. Department of Justice
Environmental Enforcement Section
999 18th Street
Suite 945-North Tower
Denver, CO 80202

Jon L. Heberling, Esquire
McGarvey, Heberling, Sullivan & McGarvey PC
745 South Main Street
Kalispel, MT 59901

Patrick L. Hughes, Esquire
Haynes & Boone LLP
1000 Louisiana Street, Suite 4300
Houston, TX 77002-5012

David S. Heller, Esquire
Latham & Watkins
Sears Tower, Suite 5800
Chicago, IL 60606

Charles E. Boulbol, Esquire
26 Broadway, 17th Floor
New York, NY 10004

Ira S. Greene, Esquire
Squadron, Ellenoff, Plesent & Sheinfeld, LLP
875 3rd Avenue
New York, NY 10022-6225

James A. Sylvester, Esquire
Intercat, Inc.
104 Union Avenue
Manasquan, NJ 08736

Steven J. Johnson, Esquire
Gibson, Dunn & Crutcher LLP
1530 Page Mill Road
Palo Alto, CA 94304-1125

Charlotte Klenke, Esquire
Schneider National, Inc.
P.O. Box 2545
3101 S. Packerland
Green Bay, WI 54306

David S. Rosenbloom, Esquire
Jeffrey E. Stone, Esquire
Lewis S. Rosenbloom, Esquire
McDermott, Will & Emery
227 West Monroe Street
Chicago, IL 60606-5096

Brad Rogers, Esquire
Office of the General Counsel
Pension Benefit Guaranty Corp
1200 K. Street, N. W.
Washington, D.C. 20005-4026

Pamela Zilly
Richard Shinder
David Blechman
Michael Alexander
The Blackstone Group
345 Park Avenue
New York, NY 10154

Josiah Rotenberg
Lazard Freres & Co. LLC
30 Rockefeller Plaza, 60th
New York, NY 10020

(Counsel for The Chase Manhattan)
Stephen H. Case, Esquire
Nancy L. Lazar, Esquire
David D. Tawil, Esquire
Davis Polk & Wardwell
450 Lexington Avenue
New York, NY 10017

Jan M. Hayden
William H. Patrick
Heller, Draper, Hayden, Patrick & Horn, L.L.C.
650 Poydras Street, Suite 2500
New Orleans, LA 70130-6103

Joseph F. Rice
Ness, Motley, Loadholt, Richardson & Poole
28 Bridgeside Blvd.
P.O. Box 1792
Mt. Pleasant, SC 29465

Nancy Worth Davis
Ness, Motley, Loadholt, Richardson & Poole
28 Bridgeside Blvd.
P.O. Box 1792
Mt. Pleasant, SC 29465

(Counsel for Asbestos Claimants)
Steven T. Baron, Esquire
Member
Silber Pearlman, LLP
2711 North Haskell Avenue, 5th Floor, LLP
Dallas, TX 75204

Bankruptcy Administration
IOS Capital, Inc.
1738 Bass Road
P.O. Box 13708
Macon, GA 31208-3708

(Attorneys for PPG Industries, Inc.)
W.J. Winterstein, Jr., Esquire
John J. Winter, Esquire
William M. Aukamp, Esquire
Eleven Penn Center, 29th Floor
1835 Market Street
Philadelphia, PA 19103

R. Scott Williams
PMG Capital Corp.
Four Falls Corporate Center
West Conshohocken, PA 19428-2961

Alan R. Brayton, Esquire
Brayton & Purcell
222 Rush Landing Road
Novato, CA 94945

Jonathan W. Young
Wildman, Harrold, Allen & Dixon
225 West Wacker Drive, Suite 3000
Chicago, IL 60606-1229

Russell W. Budd
Alan B. Rich
Baron & Budd, P.C.
3102 Oak Lawn Avenue, P.O. Box 8705
Dallas, TX 75219

Shelby A. Jordan, Esquire
Nathaniel Peter Holzer, Esquire
Jordan, Hyden, Womble & Culbreth, P.C.
500 N. Shoreline Blvd., Suite 900
Corpus Christi, TX 78471

Courtney M. Labson, Esquire
The Mills Corporation
Legal Department
1300 Wilson Boulevard, Suite 400
Arlington, VA 22209

T. Kellan Grant
Wildman, Harrold, Allen & Dixon
225 West Wacker Drive, Suite 3000
Chicago, IL 60606-1229

Cindy Schultz
Ingersoll-Rand Fluid Products
One Aro Center
P.O. Box 151
Bryan, OH 43506

Alan Kolod, Esquire
Moses & Singer LLP
1301 Avenue of the Americas
40th Floor
New York, NY 10019-6076

Mr. Thomas Moskie
Bankers Trust Company
Four Albany Street
Fourth Floor
New York, NY 10006

John P. Dillman, Esquire
Linebarger Heard Goggan Blair
Graham Peña & Sampson, LLP
P.O. Box 3064
Houston, TX 77253-3064

Charles E. Gibson, III
Attorney at Law
620 North Street, Suite 100
Jackson, MS 39202

Paul M. Baisier, Esquire
SEYFARTH SHAW
1545 Peachtree Street
Suite 700
Atlanta, Georgia 30309

Kevin D. McDonald
Wilshire Scott & Dyer, P.C.
One Houston Center
1221 McKinney, Suite 3000
Houston, Texas 77010

Christopher Beard, Esquire
Beard & Beard
306 N. Market Street
Frederick, MD 21701

Bernice Conn, Esquire
Robins, Kaplan, Miller & Ciresi LLP
2049 Century Park East, Suite 3700
Los Angeles, CA 90067

Steven R. Schlesinger, Esquire
Jaspan Schlesinger Hoffman LLP
300 Garden City Plaza
Garden City, NY 11530

Steven J. Kherkher, Esquire
Laurence G. Tien, Esquire
Williams Bailey Law Firm, L.L.P.
8441 Gulf Freeway, Suite #600
Houston, Texas 77017

Kimberly W. Osenbaugh
Preston Gates & Ellis LLP
925 Fourth Avenue, Suite 2900
Seattle, WA 98104

Lewis T. LeClair, Esquire
McKool Smith
300 Crescent Court, Suite 1500
Dallas, Texas 75201

Delta Chemical Corporation
2601 Cannery Avenue
Baltimore, MD 21226-1595

Steven T. Hoort, Esquire
Ropes & Gray
One International Place
Boston, Massachusetts 02110-2624

Peter Van N. Lockwood, Esquire
Julie W. Davis, Esquire
Trevor W. Swett, III, Esquire
Nathan D. Finch, Esquire
Caplin & Drysdale, Chartered
One Thomas Circle, N.W.
Washington, DC 20005

Peter A. Chapman
572 Fernwood Lane
Fairless Hills, PA 19030

Paul M. Matheny
The Law Offices of Peter G. Angelos, P.C.
5905 Harford Rd.
Baltimore, MD 21214

Michael J. Urbis
Jordan, Hyden, Womble & Culbreth, P.C.
2390 Central Blvd, Suite G
Brownsville, TX 78520

Mary A. Coventry
Sealed Air Corporation
Park 80 East
Saddle Brook, New Jersey 07663

Margery N. Reed, Esquire
Duane, Morris & Heckscher LLP
4200 One Liberty Place
Philadelphia, PA 19103-7396

Attn: Meridee Moore and Kirsten Lynch
Farallon Capital Management, L.L.C.
One Maritime Plaza
Suite 1325
San Francisco, California 94111

John M. Klamann
Klamann & Hubbard
7101 College Blvd., Suite 120
Overland Park, KS 66210

Joseph T. Kremer, Esquire
Lipsitz, Green, Fahringer, Roll, Salisbury &
Cambria, LLP
42 Delaware Avenue, Suite 300
Buffalo, NY 14202

Paul D. Henderson, Esquire
Dies, Dies & Henderson
1009 W. Green Avenue
Orange, TX 77630

Robert Jacobs, Esquire
Maria Rosoff Eskin
Jacobs & Crumplar, P.A.
2 East 7th Street
P.O. Box 1271
Wilmington, DE 19899

Elizabeth S. Kardos, Esquire
Gibbons, Del Deo, Dolan Griffinger & Vecchione, PC
One Riverfront Plaza
Newark, NJ 07102-5497

Thomas J. Noonan, Jr.
c/o R&S Liquidation Company
5 Lyons Mall PMB #530
Basking Ridge, NJ 07920-1928

Harry Lee, Esquire
George R. Calhoun, Esquire
March D. Coleman, Esquire
Steptoe & Johnson LLP
1330 Connecticut Avenue, N.W.
Washington, DC 20036

(Counsel for Public Service Electric and Gas Company)
William E. Frese, Esquire
Attn: Sheree L. Kelly, Esquire
80 Park Plaza, T5D
P.O. Box 570
Newark, NJ 07101

(Counsel to Official Committee of Unsecured Creditors)
William S. Katchen, Esquire
Duane, Morris & Heckscher LLP
1 Riverfront Plaza, 2nd Floor
Newark, NJ 07102

(Tennessee Department of Environment and
Conservation – Superfund)
Paul G. Summers, Esquire
TN Attorney General’s Office, Bankr. Unit
P.O. Box 20207
Nashville, TN 37202-0207

(Counsel for numerous asbestos claimants)
Damon J. Chargois, Esquire
Foster & Sear, L.L.P.
360 Place Office Park
1201 N. Watson Road, Suite 145
Arlington, TX 76006

(Counsel for Berry & Berry)
C. Randall Bupp, Esquire
Plastiras & Terrizzi
24 Professional Center Parkway
Suite 150
San Rafael, CA 94903

Anton Volovsek
Rt2 – Box 200 #42
Kamiah, Idah 83536-9229

Peter S. Goodman, Esquire
Andrews & Kurth LLP
805 Third Avenue
New York, New York 10022

Jonathan H. Alden, Esquire
Assistant General Counsel
3900 Commonwealth Boulevard, MS 35
Tallahassee, Floria 32399-3000

Credit Lyonnais
1301 Avenue of the Americas
New York, New York 10019-0602

State Library of Ohio
c/o Michelle T. Sutter
Revenue Recovery
101 E. Town Street, Second Floor
Columbus, OH 43215

Rosa Dominy
Bankruptcy Administration
IOS Capital, Inc.
1738 Bass Road
P.O. Box 13708
Macon, GA 31208-3708

(Counsel for David Slaughter)
Robert Jacobs, Esquire
Jacobs & Crumplar, P.A.
2 East 7th Street
P.O. Box 1271
Wilmington, DE 19899

Greif Bros. Corp.
250 East Wilson Bridge Rd.
Suite 175
Worthington, OH 43085-2323

(Counsel for SAP America, Inc.)
Stephanie Nolan Deviney
Brown & Connery, LLP
360 Haddon Avenue
P.O. Box 539
Westmont, NJ 08108

Barbara M. Cook, County Solicitor
Katherine L. Taylor, Senior Assistant County Solicitor
Howard County Office of Law
George Howard Building
3430 Courthouse Drive
Ellicott City, Maryland 21043

Danice Sims
P.O. Box 66658
Baton Rouge, Louisiana 70896

M. Diane Jasinski, Esquire
Michael D. Hess
Corporation Counsel of the City of New York
100 Church Street, Room 6-127
New York, New York 10007

Janet Napolitano
Robert R. Hall
Russell W. Savory
1275 West Washington Street
Phoenix, Arizona 85007-1278

Russell W. Savory
Gotten, Wilson & Savory, PLLC
200 Jefferson Avenue, Suite 900
Memphis, Tennessee 38103

Credit Manager
Belz Enterprises
100 Peabody Place, Suite 1400
Memphis, Tennessee 38103

James P. Ruggeri
Scott A. Shail
Hogan & Harton L.L.P.
555 Thirteenth Street, N.W.
Washington, D.C. 20004-1109

Steven R. Bourne, Esquire
Nutter, McClennen & Fish, LLP
One International Place
Boston, MA 02110-2699

Judy D. Thompson, Esquire
S. Andrew Jurs, Esquire
Poyner & Spruill, L.L.P.
100 North Tryon Street, Suite 4000
Charlotte, North Carolina 28202-4010

Daniel H. Slate, Esquire
Hughes Hubbard & Reed LLP
350 South Grand Avenue
Los Angeles, CA 90071-3442

Andrea L. Hazzard, Esquire
Hughes Hubbard & Reed LLP
One Battery Park Plaza
New York, NY 10004-1482

Mr. James A. Bane
KMCC 204029
P.O. Box 710
Keen Mountain, VA 24624

Authur Stein, Esquire
1041 W. Lacey Road
P.O. Box 1070
Forked River, NJ 08731-6070

Robert H. Rosenbaum, Esquire
M. Evan Meyers, Esquire
Meyers, Rodbell & Rosenbaum, P.A.
Berkshire Building
6801 Kenilworth Avenue, Suite 400
Riverdale, Maryland 20737-1385

Maggie De La Rosa
Provost * Umphrey
Law Firm, L.L.P.
490 Park Street
Beaumont, Texas 77701

Anne Marie P. Kelley, Esquire
Dilworth Paxson, LLP
LibertyView – Suite 700
457 Haddonfield Road
P.O. Box 2570
Cherry Hill, NJ 08034

Richard M. Meth, Esquire
Herrick, Feinstein LLP
2 Penn Plaza, 11th Floor
Newark, New Jersey 07105

Kevin James
Deputy Attorney General
1515 Clay Street, 20th Floor
Oakland, CA 94612-1413

Dorine Vork, Esquire
Stibbe, P.C.
350 Park Avenue
New York, New York 10022

Suexirda Prayaga
7365 MacLeod Lane
Ofallon, Missouri 63366

Bart Hartman
Treasurer – Tax Collector
Attn: Elizabeth Molina
1600 Pacific Highway, Room 162
San Diego, CA 92101

Shelley Bethea Gillette & Clark
3850 E. Baseline Road, Suite 125
Mesa, Arizona 85206

David Aelvoet, Esquire
Linebargerheard Goggan Blair
Graham Pena & Sampson LLP
1000 Tower Life Building
San Antonio, TX 78205

Robert Cimino, Esquire
Suffolk County Attorney
Attn: Diane Leonardo Beckmann, Asst. County
H. Lee Dennison Building
100 Veterans Memorial Highway
P.O. Box 6100
Hauppauge, NY 11788-0099

David Balsley, Jr.
535 Smithfield Street, Suite 619
Pittsburg, PA 15222-2302

Robert T. Aulgur, Jr., Esquire
P.O. Box 617
Odessa, DE 19730
(Attorney for Toyota Motor Credit)

James S. Carr, Esquire
Christena A. Lambrianakos, Esquire
101 Park Avenue
New York, NY 10178
(Counsel for Delco Development Company)

Michael T. Kay, Esquire
Nancy Draves, Esquire
The Dow Chemical Company
2030 Dow Center
Midland, MI 48674

Anne Marie P. Kelley, Esquire
Dilworth Paxson, LLP
Liberty View – Suite 700
457 Haddonfield Road
Cherry Hill, New Jersey 08002

(Attorneys for General Electric Capital Corporation)
Ronald S. Beacher, Esquire
Pitney, Hardin, Kipp & Szuch LLP
711 Third Avenue, 20th Floor
New York, New York 10017-4014

Attn: Diane Stewart
Peoples First Community Bank
P.O. Box 59950
Panama City, Florida 32412-0950

Michael B. Willey, Esquire
Legal Services, 27th Floor
312 8th Avenue North
Nashville, Tennessee 37243
(Counsel for Commissioner of Revenue)

Jeffrey L. Glatzer, Esquire
Anderson, Kill & Olick, P.C.
1251 Avenue of the Americas
New York, New York 10020-1182

Thomas V. Askounis, Esquire
Askounis & Borst, P.C.
303 East Wacker Drive
Suite 1000
Chicago, IL 60601

Attn: Ted Weschler
Peninsula Capital Advisors, L.L.C.
404 East Main Street
Second Floor
Charlottesville, VA 22902

E. Katherine Wells, Esquire
South Carolina Department of Health and
Environmental Control
2600 Bull Street
Columbia, South Carolina 29201-1708

Jeffrey Kaufman, Esquire
Gerald F. Ellesdorfer, Esquire
Kaufman & Logan LLP
100 Spear Street, 12th Floor
San Francisco, California 94105

Michael H. Pinkerson, Esquire
James M. Garner, Esquire
Sher Garner Cahill Richter Klein
McAlister & Hilbert, L.L.C.
909 Poydras Street, Suite 2800
New Orleans, LA 70112

Matthew G. Zaleski, III, Esquire
Campbell & Levine
800 King Street
Suite 300
Wilmington, DE 19801

Hancock & Estabrook, LLP
Stephen A. Donato, Esquire
1500 MONY Tower I
P.O. Box 4976
Syracuse, New York 13221-4976

Rachel Jeanne Lehr
Deputy Attorney General
Office of the Attorney General
R.J. Hughes Justice Complex
P.O. Box 093
Trenton, New Jersey 08625

Georgia-Pacific Corporation
Larry A. Feind
133 Peachtree Street, N.E.
7th Floor
Atlanta, Georgia 30303

Oscar B. Fears, III
Assistant Attorney General
40 Capitol Square, S.W.
Atlanta, GA 30334

Allan H. Ickowitz, Esquire
NOSSAMAN, GUTHNER, KNOX & ELLIOTT, LLP
445 South Figueroa Street, 31st Floor
Los Angeles, CA 90071

James G. Damon, Esquire
Daniel S. Miller, Esquire
VOSS, COOK & THEL LLP
895 Dove Street, Suite 450
Newport Beach, California 92660-2998

Margaret A. Holland
Deputy Attorney General
New Jersey Attorney's General's Office
Division of Law
R.J. Hughes Justice Complex
P.O. Box 106
Trenton, New Jersey 08625

Linebarger Heard Goggan Blair
Graham Pena & Sampson, LLP
2323 Bryan Street, Suite 1720
Dallas, Texas 75201-2691

Janet M. Weiss, Esquire
Gibson, Dunn & Crutcher LLP
200 Park Avenue
New York, New York 10166

Vahe Melkonian
President
Newco Management Company LLC
6320 Canoga Avenue, Suite 1430
Woodland Hills, CA 91367

Paul P. Daley, Esquire
George W. Shuster, Jr. Esquire
HALE AND DORR LLP
60 State Street
Boston, MA 02109

Sanjay Thapar, Esquire
Pitney, Hardin, Kipp & Szuch LLP
711 Third Avenue, 20th Floor
New York, NY 10017-4014

(Local Counsel to DIP Lender)
Steven M. Yoder, Esquire
The Bayard Firm
222 Delaware Avenue, Suite 900
P.O. Box 25130
Wilmington, DE 19899

Ted N. Pettit, Esquire
Case Bigelow & Lombardi
Grosvenor Center, Mauka Tower
737 Bishop Street, Suite 2600
Honolulu, Hawaii 96813

Brian L. Hansen, Esquire
Frank W. DeBorde, Esquire
Morris, Manning & Martin
1600 Atlanta Financial Center
3343 Peachtree Road, N.E.
Atlanta, Georgia 30326

Mary Wurts
P.O. Box 27
Apache Junction, AZ 85217

Rachel B. Mersky, Esquire
Walsh, Monzack and Monaco, P.A.
1201 N. Orange Street
Wilmington, DE 19801

Deborah L. Thorne, Esquire
FagelHaber LLC
55 East Monroe Street, 40th Floor
Chicago, IL 60603

Mark C. Goldberg & Elizabeth V. Heller
Goldenberg, Miller, Heller & Antognoli, P.C.
2227 S. State Route 157, P.O. Box 959
Edwardsville, IL 62025

Jonathan C. Hantke
Pamela H. Walters
14910 Aldine-Westfield Road
Houston, Texas 77032

Thomas M. Sobol, Esquire
Hagens Berman LLP
225 Franklin Street, 26th Floor
Boston, MA 02110

Mohawk Finishing Products, Inc.
P.O. Box 22000
Hickory, N.C. 28603-0200

Law Offices of Robert E. Luna, P.C.
4411 North Central Expressway
Dallas, Texas 75205

Scott Estelle
President
Crossroads Industrial Park, Inc.
P.O. Box 220
Weedsport, New York 13166

David E. Cherry
Campbell Cherry Harrison Davis Dove, P.C.
P.O. Drawer 21387
Waco, Texas 76702-1387

Cornell University
Office of University Counsel
300 CCC Building, Garden Avenue
Ithaca, New York 14853-2601

S. Jay Novatncy
Citadel Investment Group, LLC
131 South Dearborn Street, 36th Floor
Chicago, Illinois 60603-5553

Thomas D. Walsh, Esquire
McCarter & English LLP
919 Market Street, Suite 1800
P.O. Box 111
Wilmington, DE 19899

Todd Meyers, Esquire
Kathleen M. O'Connell, Esquire
Kilpatrick Stockton LLP
1100 Peachtree Street, Suite 2800
Atlanta, GA 30309

Longacre Master Fund, Ltd.
Attn: Maurie Shalmone
810 Seventh Avenue, 22nd Floor
New York, NY 10019

Daniel C. Cohn, Esquire
Christopher M. Candon
Cohn & Whitesell LLP
101 Arch Street
Boston, MA 02110

Steven K. Kortanek, Esquire
Klehr, Harrison, Harvey, Branzburg & Ellers, LLP
919 Market Street, Suite 1000
Wilmington, DE 19801

Enron Energy Services
Attn: General Counsel 4HC7.325
4 Houston Center
1221 Lamar Street, Suite 1600
Houston, TX 77010

Charles L. Finke, Assistant General Counsel
Brad Rogers, Attorney
Pension Benefit Guaranty Corporation
Office of the General Counsel
1200 K Street, N.W.
Washington, D.C. 20005-4026

Jarrett L. Hale, Esquire
The Bleakley Law Firm
101 E. Kennedy Boulevard, Suite 1100
Tampa, Florida 33602

Craig A. Slater, Esquire
Angela M. Demerle, Esquire
Harter, Secrest & Emery LLP
Twelve Fountain Plaza
Suite 400
Buffalo, New York 14202-2293

Thomas Tew
Tew Cardenas Rebak Kellogg Lehman DeMaria
Tague Raymond & Levine, LLP
201 South Biscayne Boulevard, Suite 2600
Miami, Florida 33131

John V. Fiorella, Esquire
Archer & Greiner, P.C.
1300 North Market Street
Suite 700
Wilmington, DE 19801

James E. Wimberley
McPherson, Monk, Hughes, Bradley & Wimberley
LLP
3120 Central Mall Drive
Port Arthur, TX 77642

Thomas O. Bean
Nutter McClennen & Fish, LLP
World Trade Center West
155 Seaport Blvd.
Boston, MA 02210

Marc Abrams, Esquire
Willkie, Farr & Gallagher
787 Seventh Avenue
New York, NY 10019-6099

Joanne B. Wills, Esquire
Klehr, Harrison, Harvey, Branzburg & Ellers, LLP
919 Market Street, Suite 1000
Wilmington, Delaware 19801

James Sottile, Esq.
Joseph L. Ruby, Esq.
Michael J. Zoeller, Esq.
Baach Robinson & Lewis PLLC
One Thomas Circle, NW
Suite 200
Washington, DC 20005

COZEN O'CONNOR
Jacob C. Cohn, Esq.
1900 Market Street
Philadelphia, PA 19103

Kirk A. Patrick III
CRAWFORD LEWIS, PLLC
450 Laurel St., Suite 1600
P.O. Box 3656
Baton Rouge, Louisiana 70821-3656

Edward B. Cottingham, Jr.
Motley Rice LLC
28 Bridgeside Blvd
P.O. Box 1792
Mt. Pleasant, SC 29465

Daniel M. Glosband, PC
Peter D. Bilowz, Esq.
GOODWIN PROCTER LLP
Exchange Place
Boston, MA 02109

Kforce Inc
Attn: Roger Hammond
1001 East Palm Ave
Tampa, FL 33605

Internal Revenue Service
31 Hopkins Plaza - Room 1150
Baltimore, MD 21201

Mr. Eugene Paul Sullivan
29-B Plaza Delas Flores
Freehold, NJ 07728

Frederick P. Furth
Michael P. Lehmann
Christopher L. Lebsock
225 Bush Street, 15th Floor
San Francisco, CA 94104

John Preefer, Esq.
JOHN PREEFER
60 East 42nd Street, Suite 1201
New York, NY 10165

Peter B. McGlynn, Esq.
Bruce D. Levin, Esq.
125 Summer Street, Suite 1300
Boston, MA 02110

Elio Battista Jr., Esq.
Blank Rome LLP
1201 Market Street, Suite 800
Wilmington, DE 19801-4226

Michael B. Schaedle, Esq.
Blank Rome LLP
One Logan Square
130 North 18th Street
Philadelphia, PA 19103

Roger Frankel, Esquire
Richard H. Wyrton, Esquire
Matthew W. Cheney, Esquire
Swidler Berlin Shereff Friedman LLP
The Washington Harbour
3000 K Street, NW, Suite 300
Washington, DC 20007

Euler Hermes ACI
800 Red Brook Boulevard
Owings Mills, MD 21117

Sylvia C. Serrano
1565 Hotel Circle South, # 310
San Diego, CA 92108

Adam G. Landis
Kerri K. Mumford
Landis Rath & Cobb LLP
919 Market Street, Suite 600
Wilmington, De 19801

Barry D. Kleban, Esq.
Adelman Lavine Gold and Levin, PC
Suite 900, Four Penn Center
Philadelphia, PA 19103

Kennedy Covington Lobdell & Hickman, LLP
Hearst Tower, 47th Floor
214 N. Tryon Street
Charlotte, NC 28202

Primex Plastics Corporation
1235 North F Street
Richmond, IN 47374

ATTN: Julie A Ardoin, Esq.
The Murray Law Firm
909 Poydras Street, Suite 2550
New Orleans, LA 70112-4000

Daniel K. Hogan, Esq.
The Hogan Firm
1311 Delaware Avenue
Wilmington, Delaware 19806

James S. Yoder, Esq.
White and Williams LLP
824 Market Street, Suite 902
Wilmington, DE 19899-0709

Stefano Calogero, Esq.
Andrew K. Craig, Esq.
Cuyler Burk, LLP
Parsippany Corporate Center
Four Century Drive
Parsippany, NJ 07054

Janice R. Shaddock
105 S. 10th Street
Clenton, Iowa 52732

Standard Services Company, Inc.
14694 Airline Highway
Destrehan, LA 70047

Brian L. Kasprzak, Esq.
Marks, O'Neill, O'Brien and Courtney, P.C.
913 North Market Street, Suite 800
Wilmington, DE 19801

Mark D. Plevin, Esq.
Leslie A. Epley, Esq.
Crowell & Moring LLP
1001 Pennsylvania Avenue, N.W.
Washington, D.C. 20004-2595

Sergio I. Scuteri, Esq.
211 Benigno Boulevard, Suite 201
Bellmawr, NJ 08031

Neutocrete Systems, Inc.
89 Eastern Steel Road
Milford, CT 06460

J. Robert Nelson, Esq.
Van Cott, Bagley, Cornwall & McCarthy
50 South Main Street, #1600
P.O. Box 45340
Salt Lake City, Utah 84145

Brian A. Sullivan, Esq.
Amy D. Brown, Esq.
WERB & SULLIVAN
300 Delaware Avenue, 13th Floor
P.O. Box 25046
Wilmington, Delaware 19899

Darrell W. Scott, Esq.
The Scott Law Group
926 W. Sprague Ave., Suite 583
Spokane, WA 99201

R J Lee Group, Inc.
350 Hochberg Road
Monroeville, PA 15146

David P. Primack, Esq.
DRINKER BIDDLE & REATH LLP
1100 North Market Street, Suite 1000
Wilmington, Delaware 19801-1254

Michael F. Brown, Esq.
DRINKER BIDDLE & REATH LLP
One Logan Square
18th & Cherry Streets
Philadelphia, PA 19103-6996

Stachyra & Penn
927 Main Street
Racine, WI 53403

Ian Connor Bifferato, Esq.
Joseph K. Koury, Esq.
Bifferato, Gentilotti & Biden
1308 Delaware Avenue
P.O. Box 2165
Wilmington, Delaware 19899

Penn Rakauski Law Firm
927 Main Street
Racine, WI 53403

Richard A. O'Halloran, Esq.
Burns, White & Hickton, LLC
531 Plymouth Road, Suite 500
Plymouth Meeting, PA 19462

Matthew J. Siembieda, Esq.
Benjamin G. Stonelake, Esq.
Scott E. Coburn, Esq.
Blank Rome LLP
One Logan Square
130 North 18th Street
Philadelphia, PA 19103

William F. McCormick, Esquire
Office of the Attorney General
Bankruptcy Division
425 5th Avenue, North
P.O. Box 20207
Nashville, TN 37202

Gary M. Becker, Esquire
Kramer Levin Naftalis & Frankel
1177 Avenue of the Americas
New York, NY 10036